

EXHIBIT A 1 OF 3

CASE NO. ~~CV08~~ 01115

DEPT. NO.: 6

FILED
2008 APR 29 AM 11:37

J. Sheets

IN THE SECOND JUDICIAL DISTRICT COURT OF THE STATE OF NEVADA

NN4 IN AND FOR THE COUNTY OF WASHOE

BRET W. & MERRY C. OGILVIE,

Plaintiff,

vs.

CARRON COBB, MANAGER, U.S. BANK,
KLAICH ANIMAL HOSPITAL, LTD,
LORI HARRIS, REVENUE OFFICER,
DOUGLAS SHULMAN, I.R.S. COMMISSIONER,
CHRIS WAGNER, DEPUTY COMMISSIONER,
KATHERINE WELLSLEY, MANAGER,
ROBERT (BOB) CAREY, TERRITORY MANAGER,
HARRY MANKA, DIRECTOR,
DAVID ALITO, COLLECTIONS DIRECTOR,
MS. BROGAN, ID #16-02444, SR. DISCLOSURE SPECIALIST,
and C. J. Mills, DISCLOSURE MANAGER.

MONITORY SUIT

Defendant.

JURISDICTION

Plaintiff(s) bring this action against Carron Cobb, Manager, U. S. Bank at Cincinnati, Ohio ; Dr. Nicholas Klaich of Klaich Animal Hospital, Ltd. at Reno, Nevada, Exhibit (J); Lori Harris, Revenue Officer at Reno, Nevada ; Douglas First (1) Page of Monitory Suit.

1 Shulman, I.R. S. Commissioner and Chris Wagner, Deputy Commissioner at
2 Washington, District of Columbia; Katherine Wellesley, Manager at Reno, Nevada;
3 Robert (Bob) Carey, Director, at Las Vegas, Nevada; Harry Manka, Director, at
4 Seattle, Washington; David Alito, Collections Director at Lanham/Seabrook,
5 Maryland; Ms. Brogan, ID#16-02444, Si. Disclosure Specialist at Buffalo, New York;
6 and C. J. Mills, Disclosure Manager at Buffalo, New York, pursuant to United States
7 Supreme Case: United States vs. National Bank of Commerce, 472 U.S. 713 (1985).
8
9

10
11 COUNT ONE

12 \$1,000,000.00 Monitory Suit.

13 On or about February 21, 2008, a Certificate of Release of Federal Tax Lien was
14 filed [Exhibit (A)] with the Internal Revenue Service Collections Technical Service
15 (TC) Advisory Group Manager of The United States Department of the Treasury -
16 Internal Revenue Service at 110 City Parkway in Las Vegas, Nevada 89106, dated
17 March 21, 2008, Exhibit (B); the Collections Technical Services (TS) advisory Group
18 Manager of the United States Department of the Treasury, Internal Revenue Service at
19 324 25th Street, Room 1325 at Ogden, Utah 84201, dated March 21, 2008,
20 Exhibit (C); and then on April 18, 2008, with the Collections Technical Service (TC)
21 Advisory Group Manager, The United States Department of the Treasury of the Internal
22 Revenue Service at 200 South Virginia Street of Reno, Nevada 89501, Exhibit (D).
According to the law of the United States under IRC 6325(a).

23 A release was not generated under the law of the United States as requested
24 with the Las Vegas, Nevada I.R.S. Office, nor the Ogden, Utah I.R.S. Office, and the
25 I.R.S., stood silent in violation of federal law, IRC 6325(a), and federal case law
26 in the case of United States vs. Tweel, 550 F2d. 297, 299-300 (1977), the Court
27 held: "Silence can only be equated with fraud where there is a legal or moral duty to
28 Second (2) Page of Monitory Suit.

1 speak or where an inquiry left unanswered would be intentionally misleading. We
 2 cannot condone this shocking conduct of the I.R.S. Our revenue systems is based on
 3 the good faith of the taxpayer, and the taxpayers should be able to expect the same
 4 from the government in its collections and enforcement activities. During oral
 5 argument, counsel for the government stated that these procedures were "routine." It
 6 that is the case, we hope our message is clear. This sort of deception will not be
 7 tolerated, and, if this is the "routine", it should be corrected immediately."

8 . The government had thirty (30) days to respond to the Certificate of Release
 9 of Federal Tax Lien, but fell silent instead. See United States vs. Tweel, 550 F2d.
 10 297, 299-300(1977)

11 COUNT TWO

12 \$2,000, 000.00 Monitory Suit.

13 On or about April 2, 2008, a Notice of Levy (Exhibit (E)) was applied
 14 by Lori Harris, Revenue Officer, in violation of federal law, IRC 6325(a).

15 My Power of Attorney, telephoned Lori Harris, Revenue Officer, and
 16 inquired why Ms. Harris applied a Notice of Levy upon my accounts in violation of
 17 federal law. Lori Harris, Revenue Officer, stated that she would not release the lien or
 18 levy, which violates the law of the United States. The Notice of Levy [Exhibit (E)]
 19 cause what is known as physical or legal coercion.

20 March 21, 2008, Linwood Edward Tracy, Jr., P.O.A., corresponded with
 21 I.R.S. at Holtsville, New York, 11742 - 9002 and Cincinnati, Ohio 45999-0149. Page
 22 two (2) at the first paragraph through the last paragraph set the stage for a timely
 23 response, but a response was never received. A ten day time limit, from the date of the
 24 correspondence was required to respond or default. The I.R.S. at Holtsville, New

25 York and Cincinnati, Ohio stood silent instead, Exhibit (J). United States vs. Tweel,
 26 550 F2d. 297, 299 - 300 (1977) in part held: "Silence can only equate with fraud..."

27 //

28 //

Third (3) Page of Monitory Suit.

COUNT THREE

\$3, 000, 000.00 Monitory Suit.

Then Lori Harris, Revenue Officer informed Mr. Tracy that he was released from his power of attorney. The Power of Attorney - Form 2848 [Exhibit (F)] has my name Brew W. Ogivie, with my signature and dated January 25, 2008. Then Merry C. Ogivie, with signature and dated January 25, 2008, was applied to Form 2848. The other name upon that Power of Attorney - Form 2848 is Linwood Edward Tracy, Jr., dated January 25, 2008, my P.O.A. is an authorized agent as of September 30, 1999 CAF: 8006-33279R, Exhibit (I). Lori Harris, Revenue Officer, does not have a signature on that Power of Attorney - Form 2848. In law she can not release a Power of Attorney, that she is not authorized to signature. It is a contractual agreement between myself Bret W. and my spouse Merry C. Ogivie and my Power of Attorney Linwood Edward Tracy, Jr., as now constituted. She does not have the authority to release my power of attorney in law. Article I, Section 10, of the united States of America Constitution, 1791, states: "Limitation of states.... law impairing the obligation of contracts." That includes the United States. The I.R.S. is a United States governmental agency and they can not impair the obligation of a contract, such as Form 2848 - Power of Attorney and Declaration of Representative in federal law, Exhibit (F), Exhibit (G), Exhibit (H), Exhibit (K), Exhibit (L), and Exhibit (M).

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Fourth (4) Page of Monitory Suit.

COUNT FOUR

\$4, 000, 000, 00. Monitory Suit.

But, Mr. Tracy did inquire to why she violated federal law and State of Nevada law.

Lori Harris, Revenue Officer, stated harshly that she would not honor the Certificate of Federal Tax Lien as instituted by Linwood Edward Tracy, Jr., Power of Fourth (4) Page of Monitory Suit. Attorney, and that the levy would stand as instituted.

Please be advised that the Certificate of Release of Federal Tax Lien stands as constituted under the law of the United States, IRC 6325(a) Again, the I.R.S. Revenue Officer Lori Harris did violate Federal law [IRC 6325(a)] and State of Nevada law [NRS 31.240], without remorse.

COUNT FIVE

\$5, 000, 000.00 Monitory Suit.

The I.R.S. Revenue Officer Lori Harris, and the I.R.S. agency violated State of Nevada law Pursuant to State of Nevada law, NRS 31.240 **EXTRAORDINARY REMEDIES** regarding garnishment under the subtitle of **FEDERAL AND OTHER CASES** which hold: "Compliance with garnishment provisions prerequisite for claims of judgement debtor against judgement alleged debtors of judgement debtor. Absent showing of plain compliance with garnishment provisions of Nevada statute (see NRS 31.240 et seq.), judgement creditor can make no claim for garnishment, in its own behalf, against alleged debtors of judgement debtor." A State of Nevada Supreme Court decision regarding Twin Lakes Village, Inc., 2 B. R. 532 (Bankr. D. Nev. 1980) .

When Mr. Tracy drafted the Certificate of Release of Federal Tax Lien, he was officially my Power of Attorney in law. The Certificate of Release of Federal Tax Lien stands as constituted under the law of the United States IRC 6325(a), when a response is not established by the I.R.S., within a thirty (30) day time period, but they fell silent instead, they did not respond timely. Again!! They lost there right to distinguish the Notice of Certificate of Release of Federal Tax Lien under United States Fifth (5) Page of Monitory Suit.

1 Law, IRC 6325(a).

3 COUNT SIX

4 \$6, 000, 000.00 Monitory Suit.

5 Lori Harris, Revenue Officer, I.R.S agency, and agents are like any individual or
6 individuals, and/or entity or entities who stand silent, they under law, loose there
7 right as established in the I.R.S. Administrative Due Process, IRC. 6325(a), the
8 law of the United States. When Lori Harris, Revenue Officer, denied the release of the
9 federal tax lien she violated federal law and then she tried to released my power of
10 attorney, without legal or lawful merit in law. Lori Harris, Revenue Officer, threatened
11 my P.O.A., Linwood Edward Tracy, Jr., with "obstruction of the law."
12

13
14 Mr. Tracy is a professional writer and I employ him to write in my behalf. He
15 charges me and others, forty \$40.00 dollars per hour for his services as a
16 Certified Paralegal. Mr. Tracy received four (4) Teachers Certification from the State
17 of Maine Department of Education, with a 4.0 average and Mr. Tracy double majored
18 at his university.
19

20 He operates out of a private office at 77 East Williams Avenue - Fallon, Nevada.
21 and his mailing address is Post Office Box 6492 - Fallon, Nevada 89407.
22

23
24 COUNT SEVEN

25 \$7, 000, 000.00 Monitory Suit.

26 What makes this a State of Nevada legal matter is the the I. R. S. violation of
27 Nevada law, NRS 31.240 .
28 Sixth (6) Page of Monitory Suit.

1 jurisdiction as required in federal law, IRC 6331(d)(1) and federal case law as
2 established above at item four (4). Lori Harris, Revenue Office violates all
3 aspects of federal law and case law as now constituted with the above item
4 1 through item 4.

5 5. Notice of Seizure, IRC 6335(a) & IRC 6502(h); see Goodwin vs.
6 United States, 935 U.S. 1061 and Arford, supra.

7 6. Warrant of Distrainment, IRC 6213(a), which is a federal court order.

8 (Any seizure from a private party, must be signed personally by the district
9 director or it is not a valid order.)

10 7. Proper address and name used. See Cyclone drilling vs. Kelly, 769
11 F2d. 662 and Mall vs. Kelly, 564 FS 371, 373.

12 8. Notice of Sale (mail, posted in three (3) places, and published)
13 IRC 6335(d).

14 9. Notice of Redemption Rights, IRC 6337(b).

15 Note: The I.R.S. agency and revenue officer did not grant me my Redemption
16 Rights, IRC 637(b).

17 10. Response to request for record of Assessment, Arford Supra, IRC 6203.
18 (Form 23C)

19 11. Response to Request for Record of Sale

20 Note: If a defect has been found in a lien or levy, the notice is invalid, see
21 United States vs. Sourapas, 515 F2d. 295 and United States vs. Hefferner,
22 420 F2d. 809, 811-812.

23
24
25 COUNT EIGHT

26 \$8, 000, 000 .00 Monitory Suit.

27 The governments agency and agent have violated the law of the United
28 Eight (8) Page of Monitory Suit.

1 States of America, and federal case law, that in itself creates a defect in federal law by
 2 its agency and agent, which invalidates the lien and levy and I am entitled to
 3 a Certificate of Release of Federal Tax Lien, of which was instituted April 18, 2008,
 4 to the Collections Technical Service (TC) Advisory Group Manager of the
 5 "The United States Department of the Treasury" the INTERNAL REVENUE SERVICE
 6 AT 200 SOUTH VIRGINIA STREET OF THE CITY OF RENO, STATE
 7 OF NEVADA - 89501.

9 Why? Because the government stood silent for over thirty (30) days. Which
 10 in itself shall release the Certificate of Federal Tax Lien, IRC 6325(a) and it shall be
 11 furthered into release pursuant to CFR &20.632501, et seq..

13 This case matter of the agency and agent of the United States Government the
 14 I. R. S. did not only violate federal law, but willingly without remorse, violate the
 15 State of Nevada law, N.R.S. 31.240.

17
 18 COUNT NINTH
 19 \$9, 000, 000.00 Monitory Suit.

20 The United States Supreme Court case of the United States vs. National
 21 Bank of commerce, 472 U.S. 713 (1985) held: "In applying the Internal Revenue
 22 Code, State laws controls in determining the nature of the legal interest...."

23
 24 NRS 31.240, is the State of Nevada law that determines Nevada's legal
 25 interest.

26 NR 31.240 EXTRAORDINARY REMEDIES - GARNISHMENT -
 27 under FEDERAL AND OTHER CASES, which the State of Nevada Supreme Court
 28 Ninth (9) Page of Monitory Suit.

1 The United States Supreme Court case of United States vs. National Bank of
 2 Commerce, 472 U.S. 713 (1985) held: "In applying the Internal Revenue Code,
 3 State laws controls in determining the nature of the legal interest....."

4 The federal governments agency, the I. R .S, and their Revenue Officer,
 5 Lori Harris violated State of Nevada law, as in NRS 31.240, when they garnished my
 6 Sixth (6) Page of Monitory Suit.
 7 wages with a Notice of Levy. A Notice of Levy has no authority in federal law to
 8 garnish, but the I. R .S. utilized an unlawful federal jurisdiction to garnish wrongfully,
 9 with out remorse, but with intent to illegally violate the laws of the United States,
 10 IRC 6325(a), and the laws of the State of Nevada, as in NRS 31.240.

11 It is imperative for this Court understand that the I .R .S. violated federal law
 12 to create a Notice of Levy to Garnish my wages wrongfully and illegally in federal law
 13 and federal case law.

14 The below federal law provides this Court with the actual I.R.S.
 15 Administrative Due Process procedurally, that Lori Harris, Revenue Officer, and the
 16 I.R.S. agency violated procedurally.
 17

- 18 1. Notice of Deficiency, IRC 6213(a) (90 days prior to an assessment.)
- 19 2. Notice of Assessment, IRC 6303 (within 60 days after the assessment)
- 20 3. Notice of Intent to levy, IRC 6331(d) (at least ten (10) days prior to levy,
- 21 plus a lawsuit if non-governmental holder of asset)

22 **Note:** The governments agency and agent did not apply a lawsuit federal or
 23 State of Nevada, NRS 31.240.

- 24 4. Notice of Intent to garnish wages, IRC 6331(d)(1), a federal case law
- 25 see United States vs. Berman, 825 F2d. 1053, 1055, and requires a lawsuit,
- 26 see Sniadach vs. Family Financial Corp. of Bay View (1969), 395 U.S. 337.

27 **Note:** The governments agency or agent did not apply a lawsuit in federal

28 Seventh (7) Page of Monitory Suit.

1 in the case of Twin Lakes Village, Inc., 2 B. R. 532 (Bank. D. Nev. 1980) held:
 2 **"Compliance with garnishment provisions prerequisite for claims of judgement**
 3 **debtor against judgement alleged debtors of judgement debtor.** Absent showing
 4 of plain compliance with garnishment provisions of Nevada Statutes (see NRS 31.240
 et seq.), judgement creditor can make no claim for garnishment, in its own behalf,
 against alleged debtors of judgement debtor."

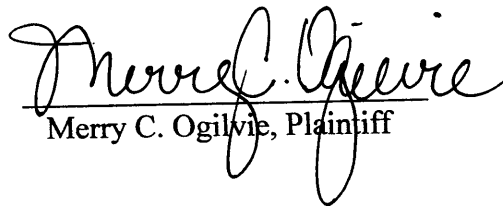
5 The amount per person is the amount of Eight hundred eighteen thousand two
 6 hundred eight one dollars and eight one cents per person, \$818,281. 81.

7 Attached are a copy of an illegal Notice of Levy for the sum of \$306,151.41, dated
 8 April 4, 2008, and lawsuit upon Carron Cobb, Manager, U.S. Bank and Dr. Nicholas
 9 Klaich of Klaich Animal Hospital, Ltd.; and Loris Harris, Revenue Officer; Douglas
 10 Shulman, I. R. S. Commissioner; Chris Wagner Deputy Commissioner of the I.R.S.;
 11 Katherine Wellsley, Manager; Robert (Bob) Cary, Territory Manager; Harry Manka,
 12 Director; David Alito, Collections director; Ms. Brogan and C. J. Mills Disclosure
 13 Office.
 14
 15
 16

17 RESPECTFULLY SUBMITTED This 29 day of April, 2008, A.D. in the
 18 year of our Lord.

19
 20 

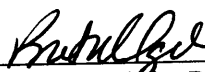
21 Brett W. Ogilvie, Plaintiff

22
 23 

24 Merry C. Ogilvie, Plaintiff

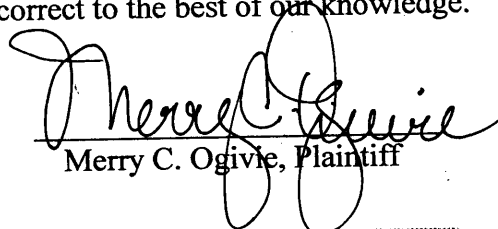
25 STATEMENT OF VERIFICATION

26 We have read the above Monitory Suit and it is correct to the best of our knowledge.

27 

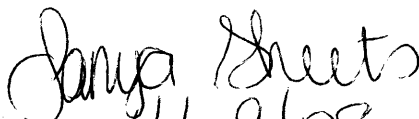
28 Bret W. Ogilvie, Plaintiff

Tenth (10) Page of Monitory Suit.





TANYA SHEETS
 Notary Public - State of Nevada
 Appointment Recorded in Washoe County
 No: 05-100861-2 - Expires October 6, 2009


 04/29/08

SERVICE BY MAIL

I, Linwood Edward Tracy, Jr., being of legal age and a Citizen of the United States of America by birth right, did by First Class Mail, postage prepaid to the below addresses:

Ms. Carron Cobb, Manager
U.S. BANK
Garnishment/Levy/Child Support Lien Department
CN-OH-L2GT
POST OFFICE BOX 5220
CINCINNATI, OHIO 45201 - 5220

DR. NICHOLAS KLAICH
KLAICH ANIMAL HOSPITAL, LTD.
1990 SOUTH VIRGINIA STREET
RENO, NEVADA 89502-3408

0306-0320-0005-6749-3972
Delivery Confirmation - Priority Mail
DOUGLAS SHULMAN, COMMISSIONER
THE UNITED STATES DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
1111 CONSTITUTION AVENUE, N. W.
WASHINGTON, DISTRICT OF COLUMBIA 20224

CHRIS WAGNER, DEPUTY COMMISSIONER
THE UNITED STATES DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
1111 CONSTITUTION AVENUE, N.W.
WASHINGTON, DISTRICT OF COLUMBIA 20224

KATHERINE WELLESLEY, MANAGER
THE UNITED STATES DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
200 SOUTH VIRGINIA STREET, SUITE 105
RENO, NEVADA 89501

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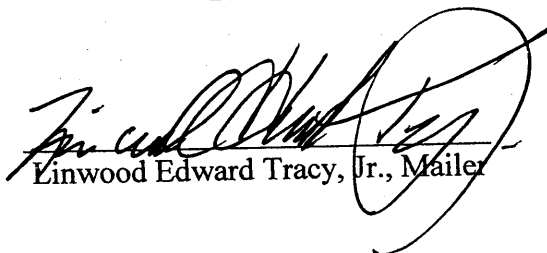
Eleventh (11) Page of Monitory Suit.

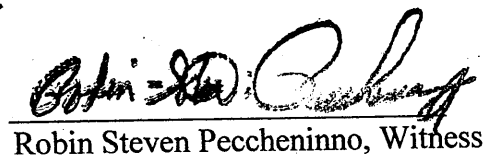
1 ROBERT (BOB) CAREY, TERRITORY MANAGER
2 THE UNITED STATES DEPARTMENT OF THE TREASURY
3 INTERNAL REVENUE SERVICE
4 110 CITY PARKWAY
5 LAS VEGAS, NEVADA 89106

6 HARRY MANKA, DIRECTOR
7 THE UNITED STATES DEPARTMENT OF THE TREASURY
8 INTERNAL REVENUE SERVICE
9 915 SECOND AVENUE
10 SEATTLE, WASHINGTON 98174

11 DAVID ALITO, COLLECTIONS DIRECTOR
12 THE UNITED STATES DEPARTMENT OF THE TREASURY
13 INTERNAL REVENUE SERVICE
14 5000 ELLIN ROAD
15 LANHAM/SEABROOK, MARYLAND 20706

16 DATED This 29 April, 2008, A.D., in the year of our Lord.

17 
18 Linwood Edward Tracy, Jr., Mailer

19 
20 Robin Steven Peccheninno, Witness

Apr 09 08 09:56a

Bret Ogilvie

775 787 3381

p.2

Form 668-A(ICS)
(Rev. July 2002)Department of the Treasury - Internal Revenue Service
Notice of Levy

DATE: 04/02/2008

TELEPHONE NUMBER
OF IRS OFFICE: (775)325-8338REPLY TO: Internal Revenue Service
LORI HARRIS
200 SOUTH VIRGINIA STREET
SUITE 105, M/S 5201RN
RENO, NV 89501-2400NAME AND ADDRESS OF TAXPAYER:
BRET W & MERRY C OGILVIE
2530 SUNLINE DR
RENO, NV 89523-2084TO: US BANK NA
CN-OH-L2GT
PO BOX 5220
CINCINNATI, OH 45201ATTN:
MERRYIDENTIFYING NUMBER(S): 2576
OGIL -1066

THIS IS NOT A BILL FOR TAXES YOU OWE. THIS IS A NOTICE OF LEVY WE ARE USING TO COLLECT MONEY OWED BY THE TAXPAYER NAMED ABOVE.

Kind of Tax	Tax Period Ended	Unpaid Balance of Assessment	Statutory Additions	Total
1040	12/31/1999	1766.74	1325.76	3092.50
1040	12/31/2001	48422.33	15778.63	62200.96
1040	12/31/2004	187216.89	53641.06	240857.95
THIS LEVY WON'T ATTACH FUNDS IN IRAs, SELF-EMPLOYED INDIVIDUALS' RETIREMENT PLANS, OR ANY OTHER RETIREMENT PLANS IN YOUR POSSESSION OR CONTROL, UNLESS IT IS SIGNED IN THE BLOCK TO THE RIGHT. →				
				Total Amount Due 306151.41

We figured the interest and late payment penalty to 05-02-2008

The Internal Revenue Code provides that there is a lien for the amount that is owed. Although we have given the notice and demand required by the Code, the amount owed hasn't been paid. This levy requires you to turn over to us this person's property and rights to property (such as money, credits, and bank deposits) that you have or which you are already obligated to pay this person. However, don't send us more than the "Total Amount Due."

Money in banks, credit unions, savings and loans, and similar institutions described in section 408(a) of the Internal Revenue Code must be held for 21 calendar days from the day you receive this levy before you send us the money. Include any interest the person earns during the 21 days. Turn over any other money, property, credits, etc. that you have or are already obligated to pay the taxpayer, when you would have paid it if this person asked for payment.

Make a reasonable effort to identify all property and rights to property belonging to this person. At a minimum, search your records using the taxpayer's name, address, and identifying number(s) shown on this form. Don't offset money this person owes you without contacting us at the telephone number shown above for instructions. You may not subtract a processing fee from the amount you send us.

To respond to this levy —

1. Make your check or money order payable to United States Treasury.
2. Write the taxpayer's name, identifying number(s), kind of tax and tax period shown on this form, and "LEVY PROCEEDS" on your check or money order (not on a detachable stub.).
3. Complete the back of Part 3 of this form and mail it to us with your payment in the enclosed envelope.
4. Keep Part 1 of this form for your records and give the taxpayer Part 2 within 2 days.

If you don't owe any money to the taxpayer, please complete the back of Part 3, and mail that part back to us in the enclosed envelope.

Signature of Service Representative

/S/ LORI HARRIS

Title

REVENUE OFFICER

Part 3 — Complete and return to IRS

Catalog No. 35389E

www.irs.gov

Form 668-A(ICS) (7-2002)

Exhibit
(A)

Certificate of Release of Federal Tax Lien

Section 6325(a) of the Internal Revenue Code directs us to release a Federal Tax lien after a tax liability becomes fully paid or legally unenforceable. We also must release a lien when we accept a bond for payment of the tax.

Request Dated: 02/21/2008

Attn.: Collections Technical Service (TS) Advisory Group Manager
Department of the Treasury
Internal Revenue Service - LAS VEGAS
110 City Parkway
Las Vegas, Nevada 89106

Re.: CCP-LU G. MOORE

To whom it may concern:

Re.: Mr. and Mrs. Bret W. and Merry C. Ogilvie
2530 Sunline Drive
Reno, Nevada 89523-2084

Lien Serial Number: #412907308
Tax Period Ending: 12/31/1999
Date of Assessment: 11/27/2000
Kind of Tax: 1040 W Self Employment Area #6

Tax Period: 12/31/2001
Date of Assessment: 12/02/2002

Tax Period: 12/31/2004
Date of Assessment: 11/14/2005 & 10/29/2007

Filed through R.A. Mitchell
for G. Moore, Revenue Officer 26-07-2540

Filed at County Records Office at Clark County at Las Vegas, Nevada 89155; January 4, 2008, which recording is wrongfully and illegally filed. Bret W. and Merry C. Ogilvie resides and has resided at Washoe County, State of Nevada, U.S.A. for many years. Both attended to school at Washoe County from grad school through highschool.

The Notice of Federal Tax Lien is illegal as now constituted.

Total Amount: \$189, 536.61

Tax Payers Identification Number: # -2576

The Internal Revenue Service has thirty (30) days to release the Notice of Federal Tax Lien.

“The IRS Mission is to “Provide America’s taxpayers top quality service by helping them understand and meet their responsibilities and by applying the tax law with integrity and fairness to all.” Provided by Publication 1 of Catalog Number 64731W

To the matters currently under issue that dictates this matter unenforceable by law:

First (1): I, Linwood Edward Tracy, Jr, Representative/Counsel (CAF: 8006-33279R, September 30, 1999; a non commercial lawyer; pursuant to First, Ninth, and Tenth Amendment of the Constitution of the united States of America, 1791, for Mr. and Mrs. Brent W. And Merry C. Ogilvie, and I am requesting that the attached Notice of Federal Tax Lien be released, under factual finding that the lien is unlawful, wrongfully, and illegal. See Attached: Exhibit (1) Form 8821

Second (2): To produce a lien there must be an lawful, legal assessment under law. The assessment regarding the tax year 1999, 2001, 2004, [26 CFR Section 301.6203-1] did not establish an lawful return was used for the assessment process, 26 USC Section 6201(a)(1). A substitute return must be filed by the government when a tax payer does not file an 1040W Form, of which can not be validated to this date, IRC 6020(b); the above are non taxpayers.

NOTE: The assessment must meet the lawful legal time period under administrative due process schedule under the code, regulation, and CFR, of which it does not

NOTE: Under law of the United States, IRC 6020(b), a substitute return must meet the income tax filing code, regulation, and CFR, as if the non taxpayer did file his income tax. These non taxpayers have a long history of filing corporate income taxes, and personal income taxes until 1999, etc. and within the body of information and data there must be an absolute factual information and data. That information and data must meet the same kind of factual information about this non taxpayers as they file their income tax return.

In applying the assessment the IRS is required to base its assessment upon some foundation - it cannot make a naked assessment, United States vs. Jarvis (1976), 428 U.S. 433, 96 Sct 3021, 3026, 79 LE2d. 1046; and Portillo vs. United States (1993 CA5), 988 F2d. 27, 29.

The assessment Code is especially explicit in requiring the assessment procedure to be defined by rule a enabling regulation, IRC 6203 and CFR 301.6203.1.

Second (2) Page of Notice of Release of Federal Tax Lien.

The Assessment official must be properly appointed, in which I shall confirm, for the non taxpayers, as their Counsel, and the record of assessment must be made under oath, and the penalty of perjury, IRC 6065. The UCC requires that the signature of the assessment officer must be in pen and ink, UCC 3-401.

As was stated above the assessment upon the lien is unlawful and illegal. Why? Is the question, but lets go further. After a substitute return is filed, by the IRS, then comes the Notice of Deficiency, IRC 6213(a). Then comes the Petitioners (the non taxpayers) petition to the United States Tax Court, for the income tax year ending 1999, 2001, & 2004, July 19, 2005, or thereabout. Which is a matter of record.

Now! How can the IRS produce a Notice of Federal Tax Lien dated January 4, 2008, without the following requirements under code, regulation, and CFR, Exhibit (3).

- A - Notice of Deficiency was established May 25, 2007, or thereabout.
- B - Notice of Assessment not known or was it presented to the non taxpayers.
- C - Notice of Intent to Levy
 1. 11/29/2004 - 1999
 2. 11/29/2004 - 2001
 3. 11/29/2004 - 2004

Third(3): The Notices of Intent to levies above are unlawful, wrongful, and illegal as now constituted. These levies were established before the United States Tax Court decision of October 31, 2007, or thereabout, Exhibit (2).

In the case of the U.S. Supreme Court case of *Boyd vs. United*, 116 U.S. 616 at 635 (1885) which states: "It may be that it is the obnoxious thing in its mildest form; but illegitimate and unconstitutional practices get their first footing in that way; namely, by silent approaches and slight deviations from legal modes of procedure. This can only be obviated by adhering to the rule that constitutional provisions for the security of persons and property should be liberally construed. A close and literal construction deprives them of half their efficacy, and leads to gradual depreciation of the right, as if it consisted more in sound than in substance. It is the duty of the Courts to be watchful for the Constitutional Rights of the Citizens, and against any stealthy encroachment thereon. Their motto should be *Obsta Principiss*."

Finally in the U.S. Supreme Court ruling *Miranda vs. Arizona*, 384 U.S. 426, 491, which states: "Where rights secured by the Constitution are involved, there can be no 'rule making' or legislation which would abrogate them."

The attached Notice of Federal Tax Lien is in violation of code, regulation and law of the United States, as now constituted, within this Notice to Release the Notice of Federal Tax Lien. See Exhibit (3), Exhibit (1), and Exhibit (2)

Third (3) Page of Notice of Release of Federal Tax Lien.

Fourth (4): To further the matter of the Notice of Federal Tax Lien, it is in violation of NRS 31.240, which, again, makes this lien unlawful, wrongful, and absolutely illegal.

NOTE: The United States Supreme Court against the I.R.S. which held: "In applying the Internal revenue Code, state laws controls in determining the nature of the legal interest...", and the State of Nevada legal interest is NRS 31.240.

A Notice of Federal Tax Lien dated January 4, 2008, and the Notices of Levies dated: 8/14/2006, 1993; 11/29/2004, 1995; 11/29/2004, 1999; 11/29/2004, 2001; 11/29/2004, 2003; did not comply with NRS 31.240.

The Notices of Intent to levy, as provided and dated above, are in violation of NRS 31.240, and the Notice of Federal Tax Lien filed at Washoe County Records Office January 4, 2008, is illegal under NRS 31.240. It is an intent to seize without due process of law, pursuant to NRS 31.240, a judicious ion process requirement. The I.R.S. acted above the law. In the case of *Olmstead vs. United States*, 277 U.S. 438, 485, held that laws apply equally to citizens and government, which means that the government and its agents and agencies are responsible to keep the rule of law as well as the citizenry. The IRS and its agents are required to live the law federal and state.

NRS 31.240 holds: "Federal and Other Case. **Compliance with garnishment provisions prerequisite for claims of judgement debtor against alleged debtors of judgement debtor.** Absent showing of plain compliance with garnishment provisions of Nevada statutes (see NRS 31.240 et seq.), judgement creditor can make no claims for garnishment, in his own behalf, against alleged debtors of judgment debtor."

The I.R.S. agent violated NRS 31.240, with the Notice of Federal Tax Lien and the I.R.S. has thirty (30) days to Release the Notice of Federal Tax Lien.

The government has thirty (30) days to respond from the date of this mailing.

Failing to timely (within thirty (30) days of the date of this mailing) constitutes a default. As to silence, the United States Courts have held: "Silence can only be equated with fraud where there is a legal or moral duty to speak or where an inquiry left unanswered would be intentionally misleading. We cannot condone this shocking conduct of the I.R.S. Our revenue systems is based on the good faith of the taxpayer, and the taxpayer should be able to expect the same from the government in its collection and enforcement activities. During oral argument, counsel for the government stated that these procedures were "routine". If that is the case, we hope our message is clear. This sort of deception will not be tolerated, and, if this is the "routine", it should be corrected immediately." *United States vs. Tweel*, 550 F2d 297, 299-300 (1977)

Fourth (4) Page of Notice of Federal Tax Lien Release.

SERVICE BY MAIL

I, Robin Steven Pecchenino, Ambassador for World Prayers Answered Embassy and being of legal age and a citizen of the untied States of America, 1791, did mail this Notice to Release the Final Notice of Intent to Levy and the Federal Tax Lien and the Revenue Officer Lori Harris has ten (10) days to respond to this Notice herein and this Notice was mailed to the below addresses:

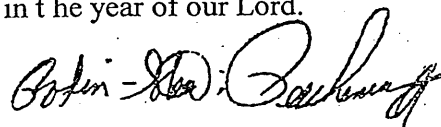
Lori Harris. Revenue Officer
The United States Department of the Treasury
Internal Revenue Service
200 South Virginia Street
Reno, Nevada 89501-2400

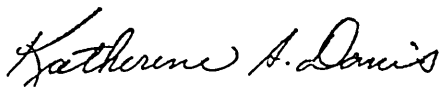
Collections Technical Service (T S) Advisory Group Manager
Department of the Treasury
Internal Revenue Service - LAS VEGAS
110 City Parkway
Las Vegas, Nevada 89106

The United States Department of the Treasury
Internal Revenue Service
Attention: Director of the I.R.S.
Ben Franklin Station
Post Office Box 929
Washington, District of Columbia 20044

Mr. And Mrs. Bret W. and Marry C. Ogilvie
2530 Sunline Drive
Reno, Nevada 89523-2084

DATE this 22nd day of February, 2008, A.D., in t he year of our Lord.


Robin Steven Pecchenino, Mailer


Katherine A. Davis, Witness

Feb 19 '08 08:36a

Bret Ogilvie

Internal Revenue Service
200 SOUTH VIRGINIA STREET
SUITE 105, M/S 5201RN
RENO, NV 89501-2400

Department of the Treasury

CERTIFIED MAIL - RETURN RECEIPT

BRET W & MERRY C OGILVIE
2530 SUNLINE DR
RENO, NV 89523-2084

Letter Date:

02/12/2008

Social Security or**Employer Identification Number**

-2576 -1066

Person to Contact:

LORI HARRIS

Contact Telephone Number:

(775)325-9338

Employee Identification Number:

88-23004

For Account of:

BRET W & MERRY C OGILVIE

FINAL NOTICE**NOTICE OF INTENT TO LEVY AND NOTICE OF YOUR RIGHT TO A HEARING
PLEASE RESPOND IMMEDIATELY**

Your Federal tax is still not paid. We previously asked you to pay this, but we still haven't received your payment. This letter is your notice of our intent to levy under Internal Revenue Code (IRC) Section 6331 and your right to receive Appeals consideration under IRC Section 6330.

We may file a Notice of Federal Tax Lien at any time to protect the government's interest. A lien is a public notice to your creditors that the government has a right to your current assets, including any assets you acquire after we file the lien.

If you don't pay the amount you owe, make alternative arrangements to pay, or request Appeals consideration within 30 days from the date of this letter, we may take your property, or rights to property, such as real estate, automobiles, business assets, bank accounts, wages, commissions, and other income. For more information, we've enclosed Publication 594, *What You Should Know About the IRS Collection Process*, Publication 1660, *Collection Appeal Rights*, and Form 12153, *Request for a Collection Due Process Hearing*. To preserve your right to contest Appeals' decision in the U.S. Tax Court or U.S. District Court, you must send us the completed Form 12153 within 30 days from the date of this letter.

To prevent collection action, please send your full payment today. **To ensure that you and your spouse receive this letter, we are sending a copy to each of you. Each copy contains the same information related to your joint account. Any amount you owe should be paid only once.** Make your check or money order payable to the "United States Treasury". Write your social security number or employer identification number on your payment. Send your payment to us in the enclosed envelope with a copy of this letter.

Feb 19 08 08:36a

Bret Ogilvie

775 787 3381

p.2

The unpaid amount from prior notices may include tax, penalties, and interest you still owe. It also includes any credits and payments we've received since we sent our last notice to you. Below is a brief explanation of the interest and/or failure to pay penalty that may be included in the amount you owe:

Interest - Internal Revenue Code Section 6601

We charge interest when your tax is not paid on time. Interest is computed from the due date of your return (regardless of extensions) until paid in full or to the date of this notice. Interest is also charged on penalties assessed on your account. Interest compounds daily except on underpaid estimated taxes for individuals or corporations.

Paying Late - Internal Revenue Code Section 6651(a)(2)

We charge a penalty when your tax is not paid on time. Initially, the penalty is ½% of the unpaid tax for each month or part of a month the tax was not paid.

If you have recently paid this tax or you can't pay it, call us immediately at the telephone number shown at the top of this letter and let us know.

Sincerely yours,



LORI HARRIS
REVENUE OFFICER

The amount you owe through 02/22/2008 is shown below. If you pay the full amount after this date, additional penalty and interest will be due.

Form Number	Tax Period	Unpaid Amount from Prior Notices	Additional Penalty	Additional Interest	AMOUNT YOU OWE
1040	12/31/1999	\$1766.74	\$275.31	\$1015.39	\$3057.44
1040	12/31/2001	\$610.98	\$84.78	\$232.45	\$928.21
1040	12/31/2004	\$187216.89	\$2642.88	\$42678.30	\$232538.07
Total:					\$236523.72

Enclosures:
Copy of this letter
Publication 594
Publication 1660
Form 12153

Request for a Collection Due Process or Equivalent Hearing

Use this form to request a Collection Due Process (CDP) or equivalent hearing with the IRS Office of Appeals if you have been issued one of the following lien or levy notices:

- *Notice of Federal Tax Lien Filing and Your Right To A Hearing Under IRC 6320,*
- *Notice of Intent to Levy and Notice of Your Right To A Hearing,*
- *Notice of Jeopardy Levy and Right of Appeal,*
- *Notice of Levy on Your State Tax Refund – Notice of Your Right to a Hearing.*

Complete this form and send it to the address shown on your lien or levy notice. Include a copy of your lien or levy notice to ensure proper handling of your request.

Call the phone number on the notice or 1-800-829-1040 if you are not sure about the correct address or if you want to fax your request.

You can find a section explaining the deadline for requesting a Collection Due Process hearing in this form's instructions. If you've missed the deadline for requesting a CDP hearing, you must check line 6 (Equivalent Hearing) to request an equivalent hearing.

1. Print Name: _____

If a husband and wife owe the tax liability jointly, please print both names if both want a hearing

Address: _____

City: _____ State: _____ Zip Code: _____

2. Social Security Number or Numbers

SSN 1

SSN 2

Employer Identification Number

3. Daytime Telephone Number and Best Time to Call

() _____ - _____ ☐ am. ☐ pm.

4. Tax Information

Type of Tax (Income, Employment, Excise, etc. or Civil Penalty)	Tax Form Number (1040, 941, 720, etc)	Tax Period or Periods

Feb 19'08 08:37a

Bret Ogilvie

775 787 3381

p.4

Request for a Collection Due Process or Equivalent Hearing

5. Basis for Hearing Request (Both boxes can be checked if you have received both a lien and levy notice)

☐ Filed Notice of Federal Tax Lien

☐ Proposed Levy or Actual Levy

6. Equivalent Hearing (See the instructions for more information on Equivalent Hearings)

☐ I would like an Equivalent Hearing – I would like a hearing equivalent to a CDP Hearing if my request for a CDP hearing is too late.

7. Check the most appropriate box for the reason you disagree with the filing of the lien or the levy. See page 4 of this form for examples. You can add more pages if you don't have enough space.

Collection Alternative

☐ Installment Agreement

☐ Offer in Compromise

Lien

☐ Subordination

☐ Discharge

☐ Withdrawal

Please explain:

My Spouse is Responsible

☐ Innocent Spouse Relief (Please attach Form 8857, Request for Innocent Spouse Relief, to your request.)

Other

☐ Reason:

(Use as much space as you need to explain the reason for your request. Attach extra pages if necessary.)

I understand the CDP hearing and any subsequent judicial review will suspend the statutory period of limitations for collection action. I also understand my representative or I must sign and date this request before the IRS Office of Appeals can accept it.

SIGN HERE

Your signature

Date

Spouse's Signature (if a joint request, both must sign)

Date

IRS Use Only

IRS Employee (Print)

Employee Telephone Number

IRS Received Date

Information You Need to Know When Requesting A Collection Due Process Hearing

What is the Deadline for Requesting a Collection Due Process (CDP) Hearing?

- Your request for a CDP hearing about a Federal Tax Lien filing must be postmarked by the date indicated in the *Notice of Federal Tax Lien Filing and Your Right to a Hearing under IRC 6320* (lien notice).
- Your request for a CDP hearing about a proposed levy must be postmarked within 30 days after the date of the *Notice of Intent to Levy and Notice of Your Right to a Hearing* (levy notice).

Your timely request for a CDP hearing will prohibit levy action in most cases. A timely request for CDP hearing will also suspend the 10-year period we have, by law, to collect your taxes. Both the prohibition on levy and the suspension of the 10-year period will last until the determination the IRS Office of Appeals makes about your disagreement is final. The amount of time the suspension is in effect will be added to the time remaining in the 10-year period. For example, if the 10-year period is suspended for six months, the time left in the period we have to collect taxes will increase by six months.

You can go to court to appeal the CDP determination the IRS Office of Appeals makes about your disagreement.

What Is an Equivalent Hearing?

If you still want a hearing with the IRS Office of Appeals after the deadline for requesting a CDP hearing has passed, you can use this form to request an equivalent hearing. You must check the Equivalent Hearing box on line 6 of the form to request an equivalent hearing. An equivalent hearing request does not prohibit levy or suspend the 10-year period for collecting your taxes; also, you cannot go to court to appeal the IRS Office of Appeals' decision about your disagreement. You must request an equivalent hearing with the following timeframe:

- Lien Notice – one year plus five business days from the filing date of the Federal Tax Lien
- Levy Notice – one year from the date of the levy notice

Where Should You File Your CDP or Equivalent Hearing Request?

File your request by mail at the address on your lien notice or levy notice. You may also fax your request. Call the telephone number on the lien or levy notice to ask for the fax number. Do not send your CDP or equivalent hearing request directly to the IRS Office of Appeals.

Where Can You Get Help?

You can call the telephone number on the lien or levy notice with your questions about requesting a hearing. The contact person listed on the notice or other representative can access your tax information and answer your questions.

In addition, you may qualify for representation by a low-income taxpayer clinic for a free or nominal charge. Our Publication 4134, Low Income Taxpayer Clinic List, provides information on clinics in your area.

If you are experiencing economic harm, the Taxpayer Advocate Service (TAS) may be able to help you resolve your problems with the IRS. TAS cannot extend the time you have to request a CDP or equivalent hearing. See page five of Publication 594, *The Collection Process*, or visit www.irs.gov/advocate/index.html. You can also call 1-877-777-4778 for TAS assistance.

Note – The IRS Office of Appeals will not consider frivolous requests. You can find examples of frivolous reasons for requesting a hearing or disagreeing with a tax assessment in Publication 2105, *Why do I have to Pay Taxes?*, or at www.irs.gov/pub/irs-util/friv_tax.pdf

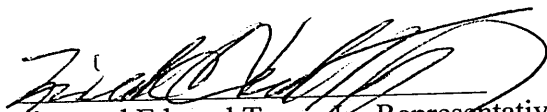
You can get copies of tax forms, schedules, instructions, publications, and notices at www.irs.gov, at your local IRS office, or by calling toll-free 1-800-TAX-FORM (829-3676).

Absent timely (within thirty (30) days of the date of this mailing) to respond with conclusive proof that this Certificate of Release of Federal Tax Lien is not correct, any enforcement of the IRS becomes evidence of a service by the use of legal coercion. To this end, the United States Supreme Court has ruled that: "[C]ompulsion or service by the use or threaten use of physical or legal coercion is a necessary incident of a condition of involuntary servitude." United States vs. Kozminski, 487 U.S. 931, 952-953 (1988)

In addressing the issue of the 13th Amendment to the Constitution of the United States, the court stated, in Baily vs. Alabama, 219 U.S. 219, 241 (1910) that, "(T)he Amendment is not a mere prohibition of state laws established or upholding slavery, but an absolute declaration that slavery or involuntary servitude shall not exist in any part of the United States."

Again, the government has thirty (30) days to respond from the date of this mailing, thank you.

Sincerely requested,



Linwood Edward Tracy, Jr., Representative/Counsel

P.S. : Attached is a copy of W. P. A. Incorporation Sole EIN Number 74-3245462; Linwood E. Tracy, Jr., CAF Number: 8006-33279R; The IRS Collection Process; Appeal Rights; Taxpayer Bill of Rights.

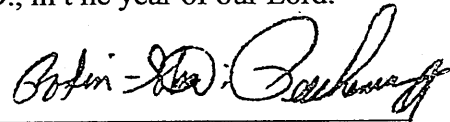
SERVICE BY MAIL

I, Robin Steven Pecchenino, Ambassador for World Prayers Answered Embassy
and being of legal age and a citizen of the untied States of America, 1791, did mail this
Certificate of Release of Federal Tax Lien to the below address:

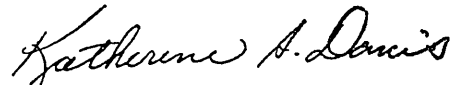
Collections Technical Service (T S) Advisory Group Manager
Department of the Treasury
Internal Revenue Service - LAS VEGAS
110 City Parkway
Las Vegas, Nevada 89106

Mr. And Mrs. Bret W. and Marry C. Ogilvie
2530 Sunline Drive
Reno, Nevada 89523-2084

DATE this 21st day of February, 2008, A.D., in t he year of our Lord.



Robin Steven Pecchenino, Mailer



Katherine A. Davis, Witness

Exhibit
(B)

LINWOOD E. TRACY, JR., Public Minister/Counsel
Power of Attorney **Attorney-**
[Bankers Trust Co., C.A.Pa., 752 F2d. 874, 885]

Internal Revenue Service **Centralized Authorization File**
[CAF Number: 8006-33279R]

**Meet IRS Form 8821 & Form 2848 Power of Attorney and Declaration of Representative
Part I, Part II, and Part III(d)(e).**

Linwood E. Tracy, Jr., Patriarch/President, Executive Administrator of World Prayers Answered Ministry/Embassy State of Utah Registration Number #5116908-0145. Apostille through the International Treaty known as the Hague Convention of 1961 on June 18, 2002, AD, at Salt lake City, Utah, U.S.A., under and through certification No.: #46255 into Ireland at Dublin and Belfast. A NON PROFIT RELIGIOUS ORGANIZATION FOR Humanitarian Relief, a World Wide Organization, filed with the Secretary of State of the Commonwealth of England at London March 15, 2007, AD, pursuant to a Record Filing Report Registration No.: #EQ104392565555. An registered with the Secretary of State Holy See Rome, Europe: Registration No.: #RB29379090.

March 21, 2008

Collections Technical Service (TS) Advisory Group Manager
The United States Department of the Treasury

Internal Revenue Service

110 City Parkway
Las Vegas, Nevada 89106

Dear TS Advisory Group Manager:

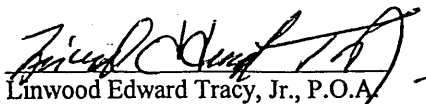
February 22, 2008, this office requested an Certificate of Release of Federal Tax Lien as addressed under 26 U.S.C. Section 6325(a), which was instituted pursuant to legally unforceable, regarding Mr. and Mrs. Bret W. and Merry C. Ogivie.

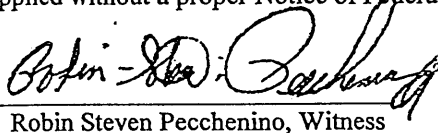
The governments agency the I.R.S. had thirty (30) days to release the Certificate of Release of Federal Tax Lien, or say no to that release as requested February 22, 2008, but the governments agency, the I.R.S., did not respond within the thirty (30) day time limit as set by law in 26 U.S.C. Section 6325(a), but they fell silent. That silence established that when the I. R. S became silent it shall and does "equate with fraud where there is a legal or moral duty to speak or where an inquiry left answered would be intentionally misleading". United States vs. Tweel, 550 F2d 297, 299-300 (1977)

Since the Certificate of Release of Federal Tax Lien was established upon the basis that it was unforcesable (February 22, 2008) that assumption became clear when the I.R.S. agency fell silent to the requested Certificate of Release of Federal Tax Lien as filed February 22, 2008, A.D. , in the year of our Lord.

NOTICE: The Certificate of Release of Federal Tax Lien for the income tax years of 12/31/1999, 12/31/2001, 12/31/2004 pursuant to Form 668 (Y) (c); serial Number #412907208; dated January 4, 2008, as signed by R.A. Mitchell for G. Moore, Revenue Officer #26-07-2540 and filed at the County Recorder at Clark County at Las Vegas, Nevada 89155. It has been two and a half months since this release was requested. My client shall go to the Clark County Recorders Office to establish the release.

If the release has not been applied under the law, then my client shall file in Court regarding this matter with and by a trial by jury. **NOTE:** A levy can not be applied without a proper Notice of Federal Tax Lien.


Linwood Edward Tracy, Jr., P.O.A.


Robin Steven Pecchenino, Witness

First (1) Page of Notice to Release unforceable Notice of Federal Tax Lien.

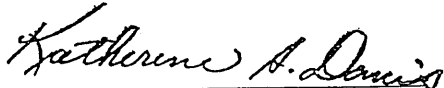
SERVICE BY MAIL

I, Katherine A. Davis, Secretary, for and with World Prayers Answered Ministry/Embassy, being of legal age and a Citizen of the United States of America, 1791, did by First Class Mail, postage prepaid, through the United States Postal Service mail to the below addresses:

Collections Technical Service Advisory Group Manager
The United States Department of the Treasury
Internal Revenue Service
110 City Parkway
Las Vegas, Nevada 89106

Mr. And Mrs. Bret W. and Merry C. Ogivie
2530 Sunline drive
Reno, Nevada 895234-2084

DATED This 21st day of March, 2008, A.D., in the year of our Lord.


Katherine A. Davis, Mailer


Dee Ward Baird, Witness

Mailing:
P.O. Box 6492
Fallon, Nevada 89407

Facility: [Private Office]
77 East Williams Avenue
Fallon, Nevada 89406

By Appointment Only
10:00a.m. to 6:00p.m.

Telephone (775) 217-0288
Cell (775) 751-7892 N/A
Facsimile (775) 217-0288 N/A
Appointments Only 10:00a.m.
To 6:00p.m.

WPA Ministry/Embassy
World Wide 78 Nations
Public Ministers on Duty

Civil Rights and Civil Property Rights our Obligation, No Criminal Rights Applicable, and
Divorce, Marriage, Mortgage, Bankruptcy, SSA, SSI Supplement, VA, IRS, and Other
Matter's were Applicable

Income Tax Assistance
U.S. District Court

&
&

United States Tax Court
U.S. Court of Federal Claims

Public Minister's who are under World Prayers Answered Ministry/Embassy, State of Utah Registration Number #5116908-0145, Apostille (Convention de La Haye du 5, October 1961) CERTIFIED at Salt Lake City, Utah, U.S.A. Number 46255 are protected under the laws of the united States Constitution of America, 1791, the First and Ninth Amendment; an they are protected under Article IV, Clause 1 of the united States Constitution, 1791 and World Prayers Answered Ministry/Embassy are in compliance with the First Amendment Establishment Clause thereof, and these public ministers are further protected under Public Law 94-583, Oct. 21, 1976 Stat. 2891 [codified in Title 28 U.S.C. 1602 et seq.]; and PL. 1790, I. Stat. At L. 117. Ch 9 [codified in Title 22 U.S.C. 252] and under International Law of Nations. PL. I. 1948, ch 645, 62 Stat. 688 [codified in 18 U.S.C. 112] and Pl. L. 1871, ch 22, S 6,17 Stat. 15 [codified in U.S.C. 41 1986].

The Tenth Amendment establishes the power in a citizens of the united States of America as herewith stated: "The powers not delegated to the United States Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people." Therefore Title 42 U.S.C. 1983, 1985, 1986, and Title 18 U.S.C. 241 & 242 falls upon and under "to the people." Therefore the ruling of the court with the case of [Wood v. Brier, 54 F.R.D. 7, (1972)] the court set a precedence of the rule of law and the operations of law established that each citizen as an watchmen of the Constitution as a private "Attorney General", quote in part or a portion thereof the court ruling.... "But it is the matter of enforcement which gives 42 U.S.C. 1983 its unique importance, for the enforcement is placed in the hands of the people. Each citizen, Acts as "a private attorney general" who takes on the mantel of the sovereign, guarding for all the individual liberties enunciated in the Constitution. Section 1983 represents a balancing feature in our government structure whereby individual citizens are encouraged to "Police" those who are charged to police us all. Thus, it is of special import, that suits brought under this statute be resolved by a determination of truth."

Note: The above court ruling where words within the quotation are underlined, italics markings, and blackened were placed to parts, or portions of the ruling are of utmost importance factual evidence related to the ruling and have been applied by the author of this General Power of Attorney.

Legal definitions of a contractual agreement: The united States Constitution of America 1791 states within Article I, Section 10 thereof, "No state shall pass [*Federal Governmental agency*], or Law impairing (*prohibit*) the obligation of contract." (The italic portion herein was added.) This General Power of Attorney is an contractual agreement between the grantor and the agent.

A General Power of Attorney or any power of attorney is an contractual agreement between the grantor and the agent and is protected under Article I, Section 10 of the united States Constitution.

Release of Final Notice of Intent to Levy

Section 6325(a) of the Internal Revenue Code directs us to release a Federal Tax lien after a tax liability becomes fully paid or legally unenforceable. We also must release a lien when we accept a bond for payment of the tax.

Request Dated: 02/22/2008

Attn.: Lori Harris, Collections Department Reno
The United States Department of the Treasury
Internal Revenue Service
200 South Virginia Street
Reno, Nevada 89501-2400

Dear Ms. Harris::

Re.: Mr. and Mrs. Bret W. and Merry C. Ogilvie
2530 Sunline Drive
Reno, Nevada 89523-2084

Reference to Final Notice of Levy
IRS Revenue Officer: Lori Harris

Tax Period: 12/31/1999; 12/31/2001; 12/31/2004

The Notice of Federal Tax Lien is filed #412907208 with the County Records Office at Clark County of Las Vegas, Nevada 89155; January 4, 2008, and the Notice of Federal Tax Lien Doc: #3612162 filed through the Internal Revenue Service, Stop #8420-G - Team 206 at Post Office Box 145595 Cincinnati, Ohio 45250-5595, which liens are illegal as now constituted. Certificate of Release of Federal Tax Lien were established January 30, 2008 and February 21, 2008. ** Copies of the same are attached and are self explanatory.

Total Amount: \$189, 536.61

Tax Payers Identification Number: # -2576 & # -1066

The Internal Revenue Service has thirty (30) days to release the Final Notice Of Levy And Notice of Your Right To A Hearing Notice of Federal Tax Lien, and/or be suit in Washoe County Court for damages of no less then \$10, 000, 000.00 per count and then a suit shall be filed against Lori Harris for a direct violation of State Law, pursuant to NRS 31.240 Extraordinary Remedy - Federal and Other cases.

"The IRS Mission is to "Provide America's taxpayers top quality service by helping them understand and meet their responsibilities and by applying the tax law with integrity and fairness to all." Provided by Publication 1 of Catalog Number 64731W

To the matters currently under issue that dictates this matter unenforceable by law:

First (1): I, Linwood Edward Tracy, Jr, Representative/Counsel (CAF: 8006-33279R, September 30, 1999; a non commercial lawyer; pursuant to First, Ninth, and Tenth Amendment of the Constitution of the United States of America, 1791, for Mr. and Mrs. Brent W. And Merry C. Ogilvie, and I am requesting that the attached Final Notice of Intent To Levy be released, under factual finding that the lien and levy are unlawful, wrongfully, and illegal. See Attached: Exhibit (1) Form 8821

Second (2): To produce a lien or levy in the State of Nevada there must be lawful judicial process according to NRS 31.240, which the IRS did not, and the IRS must provide a legal assessment under law. The assessment regarding the tax year 1999, 2001, 2004, [26 CFR Section 301.6203-1] did not establish an lawful return was used for the assessment process, 26 USC Section 6201(a)(1). A substitute return must be filed by the government when a tax payer does not file an 1040W Form, of which can not be validated to this date, IRC 6020(b); the above are non taxpayers.

NOTE: The assessment must meet the lawful legal time period under administrative due process schedule under the code, regulation, and CFR, of which it does not.

NOTE: Under law of the United States, IRC 6020(b), a substitute return must meet the income tax filing code, regulation, and CFR, as if the non taxpayer did file his income tax. These non taxpayers have a long history of filing corporate income taxes, and personal income taxes until 1999, etc. and within the body of information and data there must be an absolute factual information and data. That information and data must meet the same kind of factual information about this non taxpayers as they file their income tax return.

In applying the assessment the IRS is required to base its assessment upon some foundation - it cannot make a naked assessment, United States vs. Jarvis (1976), 428 U.S. 433, 96 Sct 3021, 3026, 79 LE2d. 1046; and Portillo vs. United States (1993 CA5), 988 F2d. 27, 29.

The assessment Code is especially explicit in requiring the assessment procedure to be defined by rule a enabling regulation, IRC 6203 and CFR 301.6203.1.

Second (2) Page of Release of Final Notice of Intent to Levy.

The Assessment official must be properly appointed, in which I shall confirm, for the non taxpayers, as their Counsel, and the record of assessment must be made under oath, and the penalty of perjury, IRC 6065. The UCC requires that the signature of the assessment officer must be in pen and ink, UCC 3-401.

As was stated above the assessment upon the lien is unlawful and illegal. Why? Is the question, but lets go further. After a substitute return is filed, by the IRS, then comes the Notice of Deficiency, IRC 6213(a). Then comes the Petitioners (the non taxpayers) petition to the United States Tax Court, for the income tax year ending 1999, 2001, & 2004, July 19, 2005, or thereabout. Which is a matter of record.

Now! How can the IRS produce a Notice of Federal Tax Lien dated January 4, 2008, without the following requirements under code, regulation, and CFR, Exhibit (3).

- A - Notice of Deficiency was established May 25, 2007, or thereabout.
- B - Notice of Assessment not known or was it presented to the non taxpayers.
- C - Notice of Intent to Levy
 1. 11/29/2004 - 1999
 2. 11/29/2004 - 2001
 3. 11/29/2004 - 2004

Third(3): The Notices of Intent to levies above are unlawful, wrongful, and illegal as now constituted. These levies were established before the United States Tax Court decision of October 31, 2007, or thereabout, Exhibit (2).

In the case of the U.S. Supreme Court case of *Boyd vs. United*, 116 U.S. 616 at 635 (1885) which states: "It may be that it is the obnoxious thing in its mildest form; but illegitimate and unconstitutional practices get their first footing in that way; namely, by silent approaches and slight deviations from legal modes of procedure. This can only be obviated by adhering to the rule that constitutional provisions for the security of persons and property should be liberally construed. A close and literal construction deprives them of half their efficacy, and leads to gradual depreciation of the right, as if it consisted more in sound than in substance. It is the duty of the Courts to be watchful for the Constitutional Rights of the Citizens, and against any stealthy encroachment thereon. Their motto should be *Obsta Principiss*."

Finally in the U.S. Supreme Court ruling *Miranda vs. Arizona*, 384 U.S. 426, 491, which states: "Where rights secured by the Constitution are involved, there can be no 'rule making' or legislation which would abrogate them."

The attached Final Notice of Intent to Levy is in violation of code, regulation and law of the United States as well as the State of Nevada NRS 31.240, as now constituted, within this Notice to Release the Notice of Federal Tax Lien. See Exhibit (3), Exhibit (1), and Exhibit (2)

Fourth (4): Again, to further the matter of the Notice of Federal Tax Lien, it is in violation of NRS 31.240, which, again, makes this lien unlawful, wrongful, and absolutely illegal.

NOTE: The United States Supreme Court against the I.R.S. which held: "In applying the Internal revenue Code, state laws controls in determining the nature of the legal interest...", and the State of Nevada legal interest is NRS 31.240.

A Notice of Federal Tax Lien dated January 4, 2008, and the Notices of Levies dated: 8/14/2006, 1993; 11/29/2004, 1995; 11/29/2004, 1999; 11/29/2004, 2001; 11/29/2004, 2003; did not comply with NRS 31.240.

The Notices of Intent to levy, as provided and dated above, are in violation of NRS 31.240, and the Notice of Federal Tax Lien filed at Washoe County Records Office January 4, 2008, is illegal under NRS 31.240. The Final Notice to levy is an intent to seize without due process of law, pursuant to NRS 31,240, a judicious process requirement. The I.R.S. acted above the law. In the case of *Olmstead vs. United States*, 277 U.S. 438, 485, held that laws apply equally to citizens and government, which means that the government and its agents and agencies are responsible to keep the rule of law as well as the citizenry. The IRS and its agents are required to live the law federal and state.

NRS 31.240 holds: "Federal and Other Case. **Compliance with garnishment provisions prerequisite for claims of judgement debtor against alleged debtors of judgement debtor.** Absent showing of plain compliance with garnishment provisions of Nevada statutes (see NRS 31.240 et seq.), judgement creditor can make no claims for garnishment, in his own behalf, against alleged debtors of judgment debtor."

Lori Harris, Revenue Officer, you have violated NRS 31.240, with the illegal Final Notice of Intent To Levy and with the Federal Tax Lien. You have ten (10) days from the date of this correspondence to Release the Final Notice of Intent to Levy and the Federal Tax Liens as provided herein and attached you are required to respond, also, regarding this matter.

The government has ten (10) days to respond from the date of this mailing.


Failing to timely (within ten (10) days of the date of this mailing) constitutes a default. As to silence, the United States Courts have held: "Silence can only be equated with fraud where there is a legal or moral duty to speak or where an inquiry left unanswered would be intentionally misleading. We cannot condone this shocking conduct of the I.R.S. Our revenue systems is based on the good faith of the taxpayer, and the taxpayer should be able to expect the same from the government in its collection and enforcement activities. During oral argument, counsel for the government stated that these procedures were "routine". If that is the case, we hope our message is clear. This sort of deception will not be tolerated, and, if this is the "routine", it should be corrected immediately." United States vs. Tweel, 550 F2d 297, 299-300 (1977)

Absent timely (within ten 10) days of the date of this correspondence) to respond with conclusive proof that this Notice of Intent to Levy and the Certificate of Federal Tax Lien are correct, any enforcement of the IRS becomes evidence of a service by the use of legal coercion. To this end, the United States Supreme Court has ruled that: "[C]ompulsion or service by the use or threaten use of physical or legal coercion is a necessary incident of a condition of involuntary servitude." United States vs. Kozminski, 487 U.s. 931, 952-953 (1988)

In addressing the issue of the 13th Amendment to the Constitution of the United States, the court stated, in Baily vs. Alabama, 219 U.S. 219, 241 (1910) that, "(T)he Amendment is not a mere prohibition of state laws established or upholding slavery, but an absolute declaration that slavery or involuntary servitude shall not exist in any part of the United States."

Again, the government has ten (10) days to respond from the date of this correspondence, thank you.

Sincerely requested,



Linwood Edward Tracy, Jr., Representative/Counsel

P.S. : Attached is a copy of W. P. A. Incorporation Sole EIN Number 74-3245462; Linwood E. Tracy, Jr., CAF Number: 8006-33279R; The IRS Collection Process; Appeal Rights; Taxpayer Bill of Rights.
Fifth (5) Page Final Notice of Intent to Levy.

LINWOOD E. TRACY, JR., Public Minister/Counsel
Power of Attorney Attorney-in-fact
[Bankers Trust Co., C.A.Pa., 752 F2d. 874, 885]

Exhibit
(c)

Internal Revenue Service Centralized Authorization F
[CAF Number: 8006-33279R]

Meet IRS Form 8821 & Form 2848 Power of Attorney and Declaration of Representative
Part I, Part II, and Part III(d)(e).

Linwood E. Tracy, Jr., Patriarch/President, Executive Administrator of World Prayers Answered Ministry/Embassy State of Utah Registration Number #5116908-0145. Apostille through the International Treaty known as the Hague Convention of 1961 on June 18, 2002, AD, at Salt Lake City, Utah, U.S.A., under and through certification No.: #46255 into Ireland at Dublin and Belfast. A NON PROFIT RELIGIOUS ORGANIZATION FOR Humanitarian Relief, a World Wide Organization, filed with the Secretary of State of the Commonwealth of England at London March 15, 2007, AD, pursuant to a Record Filing Report Registration No.: #EQ104392565555. An registered with the Secretary of State Holy See Rome, Europe: Registration No.: #RB29379090.

March 21, 2008

Collections Technical Service (TS) Advisory Group Manager
The United States Department of the Treasury

Internal Revenue Service

324 25th Street, Room 1325
Ogden, Utah 84201

Dear TS Advisory Group Manager:

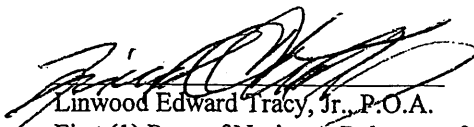
January 30, 2008, this office requested an Certificate of Release of Federal Tax Lien as addressed under 26 U.S.C. Section 6325(a), which was instituted pursuant to legally unenforceable, regarding Mr. and Mrs. Bret W. and Merry C. Ogvie.

The governments agency the I.R.S. had thirty (30) days to release the Certificate of Release of Federal Tax Lien, or say no to that release as requested January 30, 2008, but the governments agency, the I.R.S., did not respond within the thirty (30) day time limit as set by law in 26 U.S.C. Section 6325(a), but they fell silent. That silence established that when the I. R. S became silent it shall and does "equate with fraud where there is a legal or moral duty to speak or where an inquiry left answered would be intentionally misleading". United States vs. Tweel, 550 F2d 297, 299-300 (1977)

Since the Certificate of Release of Federal Tax Lien was established upon the basis that it was unenforceable (January 30, 2008) that assumption became clear when the I.R.S. agency fell silent to the requested Certificate of Release of Federal Tax Lien as filed January 30, 2008, A.D., in the year of our Lord.

NOTICE: The Certificate of Release of Federal Tax Lien for the income tax years of 12/31/1999, 12/31/2001, 12/31/2004 pursuant to Form 668 (Y)(c); serial Number #412907208; dated January 4, 2008, as signed by R.A. Mitchell for G. Moore, Revenue Officer #26-07-2540 and filed at the County Recorder Washoe County Reno, Nevada 89505. It has been two and a half months since this release was requested. My client shall go to the Washoe County Records Office to establish the release.

If the release has not been applied under the law, then my client shall file in Court regarding this matter with and by a trial by jury.


Linwood Edward Tracy, Jr., P.O.A.


Robin Steven Pecchenino, Witness

First (1) Page of Notice to Release unenforceable Notice of Federal Tax Lien.

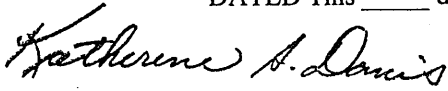
SERVICE BY MAIL

I, Katherine A. Davis, Secretary, for and with World Prayers Answered Ministry/Embassy, being of legal age and a Citizen of the United States of America, 1791, did by First Class Mail, postage prepaid, through the United States Postal Service mail to the below addresses:

Collections Technical Service Advisory Group Manager
The United States Department of the Treasury
Internal Revenue Service
324 25th Street, Room 1325
Ogden, Utah 84201

Mr. And Mrs. Bret W. and Merry C. Ogivie
2530 Sunline drive
Reno, Nevada 895234-2084

DATED This ____ day of March, 2008, A.D., in the year of our Lord.


Katherine A. Davis, Mailer


Dee Ward Baird, Witness

Mailing:

P.O. Box 6492

Fallon, Nevada 89407

Facility: [Private Office]

77 East Williams Avenue

Fallon, Nevada 89406

By Appointment Only

10:00a.m. to 6:00p.m.

Telephone (775) 217-0288

Cell (775) 751-7892 N/A

Facsimile (775) 217-0288 N/A

**Appointments Only 10:00a.m.
To 6:00p.m.**

WPA Ministry/Embassy

World Wide 78 Nations

Public Ministers on Duty

**Civil Rights and Civil Property Rights our Obligation, No Criminal Rights Applicable, and
Divorce, Marriage, Mortgage, Bankruptcy, SSA, SSI Supplement, VA, IRS, and Other
Matter's were Applicable**

Income Tax Assistance

&

United States Tax Court

U.S. District Court

&

U.S. Court of Federal Claims

Public Minister's who are under World Prayers Answered Ministry/Embassy, State of Utah Registration Number #5116908-0145, Apostille (Convention de La Haye du 5, October 1961) CERTIFIED at Salt Lake City, Utah, U.S.A. Number 46255 are protected under the laws of the United States Constitution of America, 1791, the First and Ninth Amendment; an they are protected under Article IV, Clause 1 of the United States Constitution, 1791 and World Prayers Answered Ministry/Embassy are in compliance with the First Amendment Establishment Clause thereof, and these public ministers are further protected under Public Law 94-583, Oct. 21, 1976 Stat. 2891 [codified in Title 28 U.S.C. 1602 et seq.]; and PL. 1790, I. Stat. At L. 117. Ch 9 [codified in Title 22 U.S.C. 252] and under International Law of Nations. PL. I. 1948, ch 645, 62 Stat. 688 [codified in 18 U.S.C. 112] and Pl. L. 1871, ch 22, S 6,17 Stat. 15 [codified in U.S.C. 41 1986].

The Tenth Amendment establishes the power in a citizens of the United States of America as herewith stated: "The powers not delegated to the United States Constitution, nor prohibited by it to the States, are reserved to the States respectively, or to the people." Therefore Title 42 U.S.C. 1983, 1985, 1986, and Title 18 U.S.C. 241 & 242 falls upon and under "to the people." Therefore the ruling of the court with the case of [Wood v. Brier, 54 F.R.D. 7, (1972)] the court set a precedence of the rule of law and the operations of law established that each citizen as an watchmen of the Constitution as a private "Attorney General", quote in part or a portion thereof the court ruling.... "But it is the matter of enforcement which gives 42 U.S.C. 1983 its unique importance, for the enforcement is placed in the hands of the people. Each citizen, Acts as "a private attorney general" who takes on the mantle of the sovereign, guarding for all the individual liberties enunciated in the Constitution. Section 1983 represents a balancing feature in our government structure whereby individual citizens are encouraged to "Police" those who are charged to police us all. Thus, it is of special import, that suits brought under this statute be resolved by a determination of truth."

Note: The above court ruling where words within the quotation are underlined, italics markings, and blackened were placed to parts, or portions of the ruling are of utmost importance factual evidence related to the ruling and have been applied by the author of this General Power of Attorney.

Legal definitions of a contractual agreement: The United States Constitution of America 1791 states within Article I, Section 10 thereof, "No state shall pass [*Federal Governmental agency*], or Law impairing (*prohibit*) the obligation of contract." (The italic portion herein was added.) This General Power of Attorney is an contractual agreement between the grantor and the agent.

A General Power of Attorney or any power of attorney is an contractual agreement between the grantor and the agent and is protected under Article I, Section 10 of the United States Constitution.

Mar 19 08 06:48p

Bret Ogilvie

Form **2848**
(Rev. January 2002)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date 1 / 1 / _____**Part I** Power of Attorney (Type or print.)**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Merry C. Ogilvie
2530 Senline Drive
Reno, Nevada 89523-2084

Social security number(s)
1066Employer identification
numberDaytime telephone number
(775) 787-3976

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Linwood Edward Tracy, Jr.
Post Office Box 6492
Fallon, Nevada 89407-6492

Name and address

Name and address

CAF No. *8006-332795*
Telephone No. *775-271-0288*
Fax No. *775-423-4329*
Check if new: Address ☒ Telephone No. ☒

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (See the instructions for line 3.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
<i>All Tax matters</i>	<i>All Tax Forms</i>	<i>1997 to 2008</i>

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific uses not recorded on CAF.** ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the authority to execute a request for a tax return, or a consent to disclose tax information unless specifically added below, or the power to sign certain returns. See the instructions for Line 5. **Acts authorized.**

List any specific additions or deletions to the acts otherwise authorized in this power of attorney:

Tax matters of this non-taxpayer, to
enclose all Court Actions Federal or State

Note: In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.

Note: The tax matters partner of a partnership is not permitted to authorize representatives to perform certain acts. See the separate instructions for more information.

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶

For Paperwork Reduction and Privacy Act Notice, see the separate instructions.

Cat. No. 11990J

Form **2848** (Rev. 1-2002)

Mar 19 08 06:48p

Bret Ogilvie

775 787 3381

p.3

Feb 13 08 06:39p

Bret Ogilvie

775 787 3381

p.5

Form **8821**
(Rev. September 1998)
Department of the Treasury
Internal Revenue Service

Tax Information Authorization

IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

OMB No. 1545-0045
For IRS Use Only
Received by:
Name _____
Telephone () _____
Facsimile _____
Date / /

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)

Merry C. Ogilvie
2530 Sentinel Drive
Reno, Nevada 89523-2084

Social security number(s)

2576

Employer identification number

Daytime telephone number

(775) 787-3976

Plan number (if applicable)

2 Appointee

Name and address (please type or print)

Linwood Edward Tray, Jr.
Post Office Box 6492
Fallon, Nevada 89401-6492

CAF No.

8006 332793

Telephone No. (775) 217-0288

Fax No.

Check if new: Address ☐Telephone No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters (see instr.)
ALL TAX MATTERS	ALL TAX FORMS	1997 TO 2008	ALL TAX FORMS

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) ☒
If you checked this box, skip lines 5 and 6.

5 Disclosure of tax information (you must check box 5a or b unless box 4 is checked):

a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ☒

b If you do not want any copies of notices or communications sent to your appointee, check this box ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box ☐
To revoke this tax information authorization, see the instructions on page 2.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.

Signature Merry C. Ogilvie Date 11/25/08

Print Name Merry C. Ogilvie Title (if applicable) Non Taxpayer

Signature Linwood Edward Tray, Jr. Date 11/25/08

Print Name Linwood Edward Tray, Jr. Title (if applicable) _____

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Change To Note. New column (d) is added to line 3 for specific tax matters. Use column (d) to specify tax information that is to be provided by the IRS. See the line 3 instructions on page 2.

Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive confidential information in any office of the IRS for the type of tax and the years or periods you list on this form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent

you, use Form 2848, Power of Attorney and Declaration of Representative, instead of Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Taxpayer identification numbers (TINs). TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Fiduciaries. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. File Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 11596P

Form 8821 (Rev. 9-98)

Mar 19 08 06:49p

Bret Ogilvie

775 787 3381

p.4

Form **2848**

(Rev. January 2002)

Department of the Treasury
Internal Revenue Service**Power of Attorney
and Declaration of Representative**

▶ See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney (Type or print.)**1 Taxpayer information.** Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Bret W. Ogilvie
2530 Sentinel Drive
Reno, Nevada 89523-2084

Social security number(s)

2576

Employer identification
number

Daytime telephone number

(775) 787-3976

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

775-250-8732 Cell

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Linwood Edward Tracy, Jr.
Post Office Box 6492
Fallon, Nevada 89407-6492

CAF No. 8-006-33279A

Telephone No. 775-217-0288

Fax No. 775-423-4329

Check if new: Address ☒ Telephone No. ☒

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (See the instructions for line 3.)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s)
All Tax Matters	All Tax Forms	1997 to 2008

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. Specific uses not recorded on CAF. ☐**5 Acts authorized.** The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the authority to execute a request for a tax return, or a consent to disclose tax information unless specifically added below, or the power to sign certain returns. See the instructions for Line 5. **Acts authorized.**List any specific additions or deletions to the acts otherwise authorized in this power of attorney: All
Tax Matters of this Non Tax Payer, to
exclude All Court Actions Federal or State**Note:** In general, an unenrolled preparer of tax returns cannot sign any document for a taxpayer. See Revenue Procedure 81-38, printed as Pub. 470, for more information.**Note:** The tax matters partner of a partnership is not permitted to authorize representatives to perform certain acts. See the separate instructions for more information.**6 Receipt of refund checks.** If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ▶

For Paperwork Reduction and Privacy Act Notice, see the separate instructions.

Cat. No. 11980J

Form **2848** (Rev. 1-2002)

Form **8821**

(Rev. September 1998)

Department of the Treasury
Internal Revenue Service

Tax Information Authorization

IF THIS AUTHORIZATION IS NOT SIGNED AND DATED, IT WILL BE RETURNED.

OMB No. 1545-0047

For IRS Use Only

Received by:

Name

Telephone ()

Function

Date

1 Taxpayer information.

Taxpayer name(s) and address (please type or print)

Bret W Ogilvie
2530 Seaside Drive
Bend, Nevada 89528-2084

Social security number(s)

2576

Employer identification number

Daytime telephone number

(775) 787-3976

Plan number (if applicable)

2 Appointee.

Name and address (please type or print)

Linwood Edward Tracy, Jr.
Post Office Box 6492
Fallon, Nevada 89407-6492

CAF No.

775-250-8732 Cell

Telephone No.

800-332-7976

Fax No.

(775) 217-0288

Check if new:

Address ☐

Telephone No. ☐

3 Tax matters. The appointee is authorized to inspect and/or receive confidential tax information in any office of the IRS for the tax matters listed on this line.

(a) Type of Tax (Income, Employment, Excise, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters (see instr.)
All Tax Matters	All Forms	1997 to 2008	All Tax Matters

4 Specific use not recorded on Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. (See the instructions on page 2.) ☒
If you checked this box, skip lines 5 and 6.

5 Disclosure of tax information (you must check box 5a or b unless box 4 is checked):

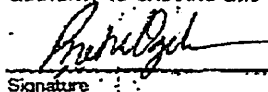
a If you want copies of tax information, notices, and other written communications sent to the appointee on an ongoing basis, check this box ☒

b If you do not want any copies of notices or communications sent to your appointee, check this box ☐

6 Retention/revocation of tax information authorizations. This tax information authorization automatically revokes all prior authorizations for the same tax matters you listed above on line 3 unless you checked the box on line 4. If you do not want to revoke a prior tax information authorization, you MUST attach a copy of any authorizations you want to remain in effect AND check this box ☐

To revoke this tax information authorization, see the instructions on page 2.

7 Signature of taxpayer(s). If a tax matter applies to a joint return, either husband or wife must sign. If signed by a corporate officer, partner, guardian, executor, receiver, administrator, trustee, or party other than the taxpayer, I certify that I have the authority to execute this form with respect to the tax matters/periods covered.



1/25/08

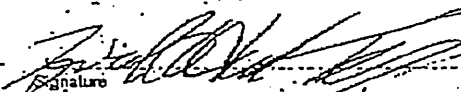
Signature

Date

Bret W Ogilvie

Print Name

Title (if applicable)



1/25/08

Signature

Date

Linwood Edward Tracy, Jr.

Print Name

Title (if applicable)

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Change To Note. New column (d) is added to line 3 for specific tax matters. Use column (d) to specify tax information that is to be provided by the IRS. See the line 3 instructions on page 2.

Purpose of form. Form 8821 authorizes any individual, corporation, firm, organization, or partnership you designate to inspect and/or receive confidential information in any office of the IRS for the type of tax and the years or periods you list on this form.

Form 8821 does not authorize your appointee to advocate your position with respect to the Federal tax laws; to execute waivers, consents, or closing agreements; or to otherwise represent you before the IRS. If you want to authorize an individual to represent

you, use Form 2848, Power of Attorney and Declaration of Representative, instead of Form 8821. You may file your own tax information authorization without using Form 8821, but it must include all the information that is requested on the form.

Taxpayer identification numbers (TINs). TINs are used to identify taxpayer information with corresponding tax returns. It is important that you furnish correct names, social security numbers (SSNs), individual taxpayer identification numbers (ITINs), or employer identification numbers (EINs) so that the IRS can respond to your request.

Fiduciaries. A fiduciary (trustee, executor, administrator, receiver, or guardian) stands in the position of a taxpayer and acts as the taxpayer. Therefore, a fiduciary does not act as an appointee and should not file Form 8821. File Form 56, Notice Concerning Fiduciary Relationship, to notify the IRS of the existence of a

For Privacy Act and Paperwork Reduction Act Notice, see page 2.

Cat. No. 11596P

Form 8821 (Rev. 9-98)